



REQUEST FOR BUDGET ADJUSTMENT

REQUESTER NAME & TITLE:	Scott Pettingell, Budget Manager	FISCAL YEAR:	2019-20
PREPARER NAME & TITLE:	Paula Sabo, Budget Analyst II	COUNCIL DATE (if applicable):	6/17/2020
DEPARTMENT/DIVISION:	Finance/Budget	ORDINANCE:	

EXPENDITURES/EXPENSES/TRANSFERS OUT

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
					See attached (Pages 1 - 16)
TOTAL				-	

REVENUES/TRANSFERS IN

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
					See attached (Pages 1 - 16)
TOTAL				-	

NET ADJUSTMENT	-
----------------	---

FUND BALANCE

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
					See attached (Pages 1 - 16)
TOTAL				-	

Justification for Budget Adjustment:

Staff recommends that the Council approve the attached administrative and year-end adjustments to the FY2019-20 budget. All of the recommended adjustments align with previous City Council direction and are offset by additional revenues or available fund balances.

REQUIRED APPROVALS:			
REQUESTING DEPARTMENT HEAD / DESIGNEE		BUDGET MANAGER / DESIGNEE	
DATE		DATE	
CHIEF FINANCIAL OFFICER / DESIGNEE		CITY MANAGER / DESIGNEE	
DATE		DATE	
BUDGET DEPARTMENT USE ONLY:			
POSTED BY		DATE	

Revised: June 24, 2019

EXPENDITURES/EXPENSES/TRANSFERS OUT

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
4065	5411	84001	500089	(59,000)	Reverse original Repairs and Maintenance project budget
4065	5433	84001	500089	59,000	Establish Repairs and Maintenance - Facility budget
4065	5433	84001	500089	35,000	Increase Repairs and Maintenance - Facility budget
TOTAL				35,000	

REVENUES/TRANSFERS IN

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
TOTAL				-	

NET ADJUSTMENT	35,000
----------------	--------

AVAILABLE RESOURCES

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
4065				(35,000)	Decrease Facilities Rehabilitation Fund available resources
TOTAL				(35,000)	

Justification for Budget Adjustment:

This budget adjustment is recommended to increase the Civic Center Boiler Replacement Project (500089) budget from \$59,000 to \$94,000. This project was originally budgeted as \$59,000 in account 5411 - Repairs and Maintenance. However, the final quote came in at \$90,260 and is more appropriately paid out of account 5433-Repairs and Maintenance - Facility. The additional \$35,000 includes \$31,260 for the project and \$3,740 for project management fees, which will be funded by Facilities Rehabilitation Fund (4065) available resources. There is no impact to the General Fund.

EXPENDITURES/EXPENSES/TRANSFERS OUT

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
3180	6550	66070		(2,525,000)	Reduce expenditure budget - payment made in FY2018-19
3180	6587	84001	400098	(500,000)	Reduce project budget to align with anticipated actual costs
TOTAL				(3,025,000)	

REVENUES/TRANSFERS IN

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
3180	4681	10001		(450,773)	Reduce expenditure budget - revenue budgeted in project
TOTAL				(450,773)	

NET ADJUSTMENT				(2,574,227)	
----------------	--	--	--	-------------	--

AVAILABLE RESOURCES

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
3180				2,574,227	Increase Blue Oaks Blvd Fee Fund available resources
TOTAL				2,574,227	

Justification for Budget Adjustment:

This budget adjustment is recommended to reduce operating revenues, operating expenditures and project expenditures to align with anticipated FY2019-20 actual expenditures and increase available resources of the Blue Oaks Blvd Fee Fund.

EXPENDITURES/EXPENSES/TRANSFERS OUT

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
6001	6587	84701	290001	1,250,000	New Services
TOTAL				1,250,000	

REVENUES/TRANSFERS IN

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
6001	4681	10001		1,250,000	Contribution in Aid of Construction
TOTAL				1,250,000	

NET ADJUSTMENT				-	
----------------	--	--	--	---	--

AVAILABLE RESOURCES

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
TOTAL				-	

Justification for Budget Adjustment:

Electric's New Services project accounts for the install of electric services to new customers and development. These costs are reimbursed through the Contribution in Aid of Construction (CIAC) revenues, where the developer is charged for the electric services provided. New development has been stronger than anticipated in the FY2019-20 budget and the New Services project budget is expected to be exceeded. City Council recently approved a budget adjustment to increase expenses and revenues in this project but the initial estimate was too low. Increased CIAC revenues will offset these increased expenses.

EXPENDITURES/EXPENSES/TRANSFERS OUT

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
3901	6890	10001		1,049,840	Establish budget for business loans
3901	5388	54091		50,000	Establish budget for sponsorship Family Meal Plan
3901	5570	54091		365,000	Establish budget for Homeless prevention & rapid rehousing grants
3901	5585	54091		(371,976)	Move budget from 5585 to 5570 to align with actual expenses
3901	5570	54091		371,976	Move budget from 5585 to 5570 to align with actual expenses
3901	5585	54092		(3,124)	Move budget from 5585 to 5570 to align with actual expenses
3901	5570	54092		3,124	Move budget from 5585 to 5570 to align with actual expenses
TOTAL				1,464,840	

REVENUES/TRANSFERS IN

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
TOTAL				-	

NET ADJUSTMENT	1,464,840
-----------------------	------------------

AVAILABLE RESOURCES

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
3901				(1,464,840)	Decrease Citizens Benefit Trust Fund available resources
TOTAL				(1,464,840)	

Justification for Budget Adjustment:

This budget adjustment is recommended to establish the budget for business loans, sponsorship family meal plan and homeless prevention & rapid rehousing grant. In addition, this adjustment will re-align the budget to match actual expenditures.

EXPENDITURES/EXPENSES/TRANSFERS OUT

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
1001	5585	10001		420,000	Increase expenditure budget for tax sharing agreement with Placer County
TOTAL				420,000	

REVENUES/TRANSFERS IN

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
1001	4001	10001		420,000	Increase in Secured Property Tax revenues
TOTAL				420,000	

NET ADJUSTMENT				-	
----------------	--	--	--	---	--

AVAILABLE RESOURCES

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
TOTAL					

Justification for Budget Adjustment:

This adjustment is recommended to increase the budget for the tax-sharing agreement with Placer County by \$420,000 from \$6,680,000 to \$7,100,000. Annexation payments are determined based on the taxes brought in from the tax rate areas that have tax sharing agreements in place. Taxes from tax rate areas were higher than expected, which resulted in a larger annexation payment to the County. The increase is proposed to be funded by higher than anticipated secured tax revenues.

EXPENDITURES/EXPENSES/TRANSFERS OUT

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
2601	5568	44001		25,000	Increase budget in Police Evidence Fund for return of property
TOTAL				25,000	

REVENUES/TRANSFERS IN

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
TOTAL				-	

NET ADJUSTMENT	25,000
----------------	--------

AVAILABLE RESOURCES

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
2601				(25,000)	Decrease Police Evidence Fund available resources for return of property
TOTAL				(25,000)	

Justification for Budget Adjustment:

This adjustment is recommended to increase the expenditure budget for the return of property held within the Police Evidence Fund.

EXPENDITURES/EXPENSES/TRANSFERS OUT

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
1001	5471	54002		27,000	Increase expenditure budget
TOTAL				27,000	

REVENUES/TRANSFERS IN

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
1001	4740	54002		27,000	Increase revenue budget
TOTAL				27,000	

NET ADJUSTMENT				-	
----------------	--	--	--	---	--

AVAILABLE RESOURCES

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
TOTAL				-	

Justification for Budget Adjustment:

This budget adjustment is recommended to increase the Advantage Roseville budget due to higher than anticipated expenditures. The increase of \$27,000 is offset by available Advantage Roseville revenues.

EXPENDITURES/EXPENSES/TRANSFERS OUT

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
3385	6587	84001	400097	1,427,324	Correction project carryover FY2018-19 to FY20019-20
2305	6587	84001	400097	(1,427,324)	Correction project carryover FY2018-19 to FY20019-20
2305	6810	10001		1,427,324	Transfer to Pleasant Grove Drainage Basin (3385) expenditures posted incorrectly in FY2018-19
TOTAL				1,427,324	

REVENUES/TRANSFERS IN

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
3385	4810	10001		1,427,324	Transfer from Highway Users Tax (2305) expenditures posted incorrectly in 2019
TOTAL				1,427,324	

NET ADJUSTMENT	-
-----------------------	----------

AVAILABLE RESOURCES

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
TOTAL				-	

Justification for Budget Adjustment:

This budget adjustment corrects the Roller Compacted Concrete project (400097) carried over from FY2018-19 to FY2019-20 and transfers funds from the Highway Users Tax fund (2305) to Pleasant Grove Drainage Basin Fund (3385) due to expenditures posted incorrectly in FY2018-19.

EXPENDITURES/EXPENSES/TRANSFERS OUT

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
TOTAL				-	

REVENUES/TRANSFERS IN

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
2521	4801	10001		500	Transfer from Johnson Ranch Zone A for contract maintenance
2521	4801	10001		300	Transfer from Johnson Ranch Zone C for contract maintenance
TOTAL				800	

NET ADJUSTMENT				(800)	
----------------	--	--	--	-------	--

FUND BALANCE

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
2521				800	Increase available resources
TOTAL				800	

Justification for Budget Adjustment:

Budget adjustment needed to correct transfers between Johnson Ranch Zones A and C and Open Space for contract maintenance previously posted incorrectly under ordinance No. 6166.

EXPENDITURES/EXPENSES/TRANSFERS OUT

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
3355	6587	84001	400054	(65,664)	Project carryover adjustment
7201	6587	84001	400054	65,664	Project carryover adjustment
2301	6587	84001	400137	199,128	Project carryover adjustment
2305	6587	84001	400137	(158,671)	Project carryover adjustment
6520	6587	84001	400137	(40,457)	Project carryover adjustment
3151	6587	84001	500032	(5,207)	Project carryover adjustment
3355	6587	84001	500032	5,207	Project carryover adjustment
3110	6587	84001	400091	10	Project carryover adjustment
3130	6587	84001	500034	5,090	Project carryover adjustment
1201	6587	84001	500034	(5,090)	Project carryover adjustment
6101	6587	84001	400012	33,100	Project carryover adjustment
6120	6587	84001	400012	(33,100)	Project carryover adjustment
1001	6587	84001	400016	30	Project carryover adjustment
6101	6587	84001	400099	(56,959)	Project carryover adjustment
6120	6587	84001	400099	56,959	Project carryover adjustment
3130	6587	84001	400159	3,999	Project carryover adjustment
3131	6801	10001		47,296	FY2018-19 remaining transfer amount for project 400159
TOTAL				51,335	

REVENUES/TRANSFERS IN

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
3130	4801	10001		47,296	FY2018-19 remaining transfer amount for project 400159
TOTAL				47,296	

NET ADJUSTMENT	4,039
-----------------------	--------------

AVAILABLE RESOURCES

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
3110				(10)	Decrease available resources
1001				(30)	Decrease available resources
3130				(3,999)	Decrease available resources
TOTAL				(4,039)	

Justification for Budget Adjustment:

This budget adjustment is recommended to reallocate funding sources and adjust budgets in various projects carried over from FY2018-19 to FY2019-20 to implement the conversion to the City's new financial system. This reallocation is the result of converting projects to a multi-funded project model in the new ERP system, from a single-funded project model that required transfers from other funds.

EXPENDITURES/EXPENSES/TRANSFERS OUT

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
4211	5503	28010		160,000	Increase in claims expenditure budget in Workers' Compensation Fund
TOTAL				160,000	

REVENUES/TRANSFERS IN

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
TOTAL				-	

NET ADJUSTMENT	160,000	
----------------	---------	--

AVAILABLE RESOURCES

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
4211				(160,000)	Decrease Workers' Compensation Fund available resources
TOTAL				(160,000)	

Justification for Budget Adjustment:

During FY2019-20, the City expended a higher than anticipated amount of claims in the Workers Compensation Fund. A budget adjustment of \$160,000 is recommended to reflect this increase in spending. There are adequate resources available in the Workers' Compensation Fund for this increase.

EXPENDITURES/EXPENSES/TRANSFERS OUT

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
3347	6501	10001		510,000	Capital Outlay - Land
3347	6546	10001		250,000	Capital Outlay - Parks
TOTAL				760,000	

REVENUES/TRANSFERS IN

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
3347	4608	10001		710,000	Permit Fees - Park Construction
TOTAL				710,000	

NET ADJUSTMENT				50,000	
----------------	--	--	--	--------	--

AVAILABLE RESOURCES

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
3347				(50,000)	Decrease SVSP Fee Program - Park Land Fund available resources
TOTAL				(50,000)	

Justification for Budget Adjustment:

This Budget Adjustment is recommended to increase revenues by \$710,000 and expenditures by \$760,000 to align the budget with anticipated FY2019-20 actual expenditures and revenues. There are adequate resources available in the Sierra Vista Specific Plan (SVSP) Fee Program - Park Land Fund fund balance for the \$50,000 difference between expenditures and revenues.

EXPENDITURES/EXPENSES/TRANSFERS OUT

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
TOTAL				-	

REVENUES/TRANSFERS IN

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
3011	4801	80301		76,328	Correction to transfers in - Ordinance 6120
TOTAL				76,328	

NET ADJUSTMENT				(76,328)	
----------------	--	--	--	----------	--

AVAILABLE RESOURCES

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
3011				76,328	Increase Roseville Automall CFD 1 available resources
TOTAL				76,328	

Justification for Budget Adjustment:

This budget adjustment is recommended to correct a transfer posted to the Roseville Automall CFD 1 (3011). Original budget adjustment approved by ordinance No. 6120. This adjustment will result in an increase in available resources in the Roseville Automall CFD 1 (3011) of \$76,328.

EXPENDITURES/EXPENSES/TRANSFERS OUT

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
4231	5501	28010		200,000	Increase in premiums budget - General Liability Fund
TOTAL				200,000	

REVENUES/TRANSFERS IN

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
TOTAL				-	

NET ADJUSTMENT		200,000	
----------------	--	---------	--

AVAILABLE RESOURCES

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
4231				(200,000)	Decrease General Liability Fund available resources
TOTAL				(200,000)	

Justification for Budget Adjustment:

Increase expenditure budget in General Liability Fund due to higher than anticipated insurance premium costs. There are adequate resources in the General Liability Fund (4231) to fund this expenditure increase.

EXPENDITURES/EXPENSES/TRANSFERS OUT

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
6201	6801	10001		960,339	Transfer from Wastewater Operations Fund to Water Operations Fund
6301	6801	10001		213,409	Transfer from Solid Waste Operations Fund to Water Operations Fund
TOTAL				1,173,748	

REVENUES/TRANSFERS IN

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
6101	4801	10001		1,173,748	Transfer from Wastewater and Solid Waste operations to Water Operations Fund.
TOTAL				1,173,748	

NET ADJUSTMENT	-
-----------------------	----------

AVAILABLE RESOURCES

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
6201				(960,339)	Decrease Wastewater Operations Fund available resources
6301				(213,409)	Decrease Solid Waste Operations Fund available resources
6101				1,173,748	Increase Water Operations Fund available resources
TOTAL				-	

Justification for Budget Adjustment:

The Environmental Utilities Technical Services Fund was closed at the end of FY2018-19. This transfer of \$1.2 million from the Wastewater and Solid Waste Operations funds to the Water Operations Fund is necessary to reconcile the fund for closure.

EXPENDITURES/EXPENSES/TRANSFERS OUT

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
3012	6505	80301		23,723,173	Increase expenditure budget for Developer Reimbursement
3014	6505	80301		12,516,943	Increase expenditure budget for Developer Reimbursement
3015	6505	80301		12,448,736	Increase expenditure budget for Developer Reimbursement
TOTAL				48,688,852	

REVENUES/TRANSFERS IN

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
3014	4780	80301		17,000,000	Increase in revenue budget related to bond proceeds
3015	4710	80301		12,441,926	Increase in revenue budget related to bond proceeds
TOTAL				29,441,926	

NET ADJUSTMENT				19,246,926	
----------------	--	--	--	------------	--

AVAILABLE RESOURCES

ACCOUNT STRING				BUDGET (\$)	DESCRIPTION
Fund	Account	Center	Project	Adjustment	
3012				(23,723,173)	Decrease Westbrook CFD 1 Fund available resources
3014				4,483,057	Increase Fiddymment Ranch CFD 5 Overlay Fund available resources
3015				(6,810)	Decrease Villages at Sierra Vista CFD 1 Fund available resources
TOTAL				(19,246,926)	

Justification for Budget Adjustment:

The following adjustment are recommended to increase revenue budgets related to bond proceeds and expenditure budgets for developer reimbursements:

Fund 3012: Westbrook CFD No. 1 expenses were for developer reimbursements related to infrastructure improvements in the Sierra Vista Specific Plan Area. Bonds were issued by the Westbrook CFD in July 2018 and April 2019 to fund these expenses.

Fund 3014: Fiddymment Ranch CFD No. 5 expenses were for developer reimbursements related to infrastructure improvement. The Fiddymment Ranch CFD No. 5 Special Tax Bonds, Series 2019 were issued in September 2019 to fund these expenses.

Fund 3015: Villages at Sierra Vista CFD No. 1 expenses were for developer reimbursements related to infrastructure improvements. The Villages at Sierra Vista CFD No. 1 issued Special Tax Bonds, Series 2019 in July 2019 to fund these expenses.